

## REMARKS

A Request for Continued Examination (RCE) is being filed concurrently in order to secure entry of the Amendment filed April 4, 2006. The following remarks supplement the "Remarks" in the Amendment of April 4, 2006 by responding to a comment in the Advisory Action of April 17, 2006.

The Advisory Action comments that:

The applicants argue that the etch stop layer 18 in the Tsai reference is not formed in the interlayer insulating film comprising the low-k film because the layer 18 is disposed between the insulating film 16 and 20. This argument is not persuasive because although it is true that layer 18 is disposed between the insulating film 16 and 20, it is also true that layer 18 is disposed above insulating layer 16 which certainly reads on wherein the etch stop layer is not formed in the insulating layer 16, as required in amended claim 13.

The problem with the above comment is that it ignores some of the language of claim 13. For example, claim 13 recites the step of "forming an interconnection groove for embedding the second interconnection **in the interlayer insulating film** comprising the low-k film" (emphasis supplied). If Tsai's insulating layer 16 is interpreted as the "interlayer insulating film" of claim 13, the upper half of Tsai's aperture 31 would need to be formed in Tsai's insulating layer 16 if the upper half of Tsai's aperture 31 is to be interpreted as the "interconnection groove" of claim 13. It is therefore respectfully submitted that Tsai's insulating layer 16 cannot be construed as the "interlayer insulating film" of claim 13, despite the above-quoted comment in the Advisory Action.

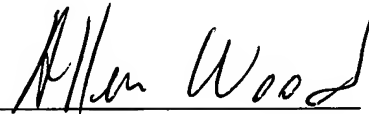
The present application discloses forming both a contact hole and an interconnection groove in a single interlayer insulating film. An ordinarily skilled person would be inclined to think that this arrangement would inevitably lead to a substantial

peripheral trench of the type illustrated in Figures 1 and 2 of the present application's drawings. The present application teaches how to reduce the trench problem. On the other hand, the contact hole and an interconnection groove in the Tsai reference are formed in separate insulating layers, with an etch stop layer between them. A trench problem, which is solved in the present application, does not even arise in Tsai due to Tsai's use of an etch stop layer.

Applicant has solved the trench problem without resorting to an etch stop layer, and without an etch stop layer Applicant's arrangement is able to achieve a reduction in unwanted capacitance.

For the foregoing reasons, as well as the reasons advanced in the Amendment filed April 4, 2006, it is respectfully submitted that this application is in condition for allowance.

Respectfully submitted,

A handwritten signature in black ink that reads "Allen Wood". The signature is written in a cursive, flowing style. The first name "Allen" is written with a large, stylized 'A' and 'l'. The last name "Wood" is written with a large 'W' and 'o'. The signature is positioned above a horizontal line.

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